
STATUTORY INSTRUMENTS

2008 No. 954

The Companies Act 2006 (Consequential Amendments)
(Taxes and National Insurance) Order 2008

PART 2

CONSEQUENTIAL AMENDMENTS TO PRIMARY
LEGISLATION COMING INTO FORCE ON 6TH APRIL 2008

The Finance Act 1997 (c. 16)

Leasing arrangements: accounting purposes and normal accountancy practice

22. In paragraph 28(6) of Schedule 12 to the Finance Act 1997 for the words following “shall be construed” substitute “in accordance with section 1162 of the Companies Act 2006”.